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# **Seattle Center Improving Procedures to Ensure Tenants Are Reporting All Revenues and to Ensure Consistency of Contracts**

## **EXECUTIVE SUMMARY**

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In response to Seattle Center's request, the Office of City Auditor performed an audit of rents which Center House tenants pay to Seattle Center and of Seattle Center's oversight of the payments. During this audit, Seattle Center and the Office of City Auditor have worked together to improve Seattle Center's management control systems to ensure (1) tenants are paying the appropriate rent; (2) tenants are accurately reporting revenues; and (3) tenants have appropriate management controls in place to ensure proper cash handling and reporting of revenues. We also reviewed tenants' contracts to see how Seattle Center could improve them.

### Results of Our Work

Seattle Center and our staff have identified ways to improve Seattle Center's procedures to ensure tenants report all revenue and correctly calculate rents due. Seattle Center is also improving and standardizing its rental contracts so as to consistently apply rental terms to all tenants. As a result of our review, Seattle Center will credit \$3,772 to the accounts of those tenants who overpaid Seattle Center and will bill \$1,265<sup>1</sup> to those tenants who underpaid Seattle Center. Specifically, we found the following:

- Seattle Center's Accounting Section and its Contracts and Concessions Section are working together to ensure that tenant rents accurately reflect the terms of the rental contracts. They are developing a system that will ensure that Accounting immediately receives contract changes from the Contracts and Concessions so that Accounting can accurately calculate the rent due. During our review, we found that Seattle Center sometimes incorrectly calculated the rent due. We found that 6 of the 36 tenants did not pay their rent according to the terms of their contract in 1994 which resulted in \$14,378 difference (overpayments and underpayments). This figure represents 12.49 percent of the \$115,114 rent for these six tenants.
- Seattle Center's Accounting section will periodically reconcile the reported revenue to cash register tapes. For tenants who show a pattern of errors, Seattle Center will reconcile revenues more frequently. Seattle Center will also require tenants to submit adding machine tapes showing the addition of their sales, and the calculation of sales tax and rent. Finally, Seattle Center will credit or bill tenants' rental accounts for under and over payments it identifies. During our review, we found that Seattle Center's past practice did not include

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<sup>1</sup>This figure represents the total underpayment of rents from (1) the incorrect calculation of rents, totaling \$1,142 (\$10,606 less the \$9,464 that Seattle Center will not bill the tenant for additional rent since the tenant paid a comparable percentage of rent as the other tenants); and (2) the errors in the numbers that tenants reported to Seattle Center, totaling \$123.

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verification of tenants' reported revenues with supporting documentation to ensure that tenants were reporting all revenues. We found that tenants made minor addition and transposition errors when reporting their revenues. We also found that one tenant could not adequately account for why the tenant rang up almost \$12,000 through its cash register which the tenant did not report as revenue. Another tenant's incorrect calculating of sales tax resulted in underpaying Seattle Center \$297 for additional rent, advertising, and leasehold tax.

- Seattle Center also plans periodically to review tenants' management controls over cash receipting, recording, accounting and reporting and to recommend improvements. We reviewed five tenants' management controls and found their controls ranged from good to nonexistent. Four of the tenants had some controls in place, but these controls needed improvement in three of the four cases. One tenant did not have any controls in place and was unauditable.
- Seattle Center will continue its efforts to standardize its contracts and make them consistent among the different tenants. In 1994, Seattle Center did not have standardized and consistent contracts. We found that contracts varied in (1) the amount of rent tenants paid (rents varied between \$2.04 to \$39.96 per square foot per year); (2) when Seattle Center charged tenants a late fee and the amount of the late fee; and (3) the documents that Seattle Center required tenants to provide.

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## **PURPOSE**

In response to Seattle Center's request, the Office of City Auditor performed an audit of rents which Center House tenants pay to Seattle Center and of Seattle Center's oversight of the payments. During this audit, Seattle Center and the Office of City Auditor have worked together to improve Seattle Center's management control systems to ensure (1) tenants are paying the appropriate rent; (2) tenants are accurately reporting revenues; and (3) tenants have appropriate management controls in place to ensure proper cash handling and reporting of revenues. We also reviewed tenants' contracts to see how Seattle Center could improve them.

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## **BACKGROUND**

Seattle Center rents space inside Center House to retail and food vendors, with rentals roughly proportionate to sales revenues. The rents consist of two components. The first is a flat rate that tenants must pay regardless of their sales and the second component is based on a percentage of sales above a specific breakpoint<sup>2</sup>. In 1994, 36 vendors generated approximately \$6 million in sales and Seattle Center received about 10 percent (\$588,200) in rental income.

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## **SCOPE AND METHODOLOGY**

The scope of this audit was to determine whether tenants are reporting all revenues received to Seattle Center and correctly calculating rents due and to assist Seattle Center in improving their oversight of these calculations and payments.

We reviewed Seattle Center's accounting and contracting process by interviewing Seattle Center employees, reviewing contracts, and reviewing Center House tenants' payment reports.

We reviewed all 1994 rent payments for all 36 tenants to determine whether tenants paid their rent in compliance with the terms of their contracts.

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<sup>2</sup>Tenants reach their break points when their annual sales are high enough so that the annual flat-rate rental amount equals 10 percent (food) or 8 percent (retail) of sales.

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We reviewed all tenants' monthly revenues for any unusual patterns. One tenant pattern caused us concern, and we found subsequently that its records were unauditable. In addition, we selected four other tenants for a detailed review (see Addendum A for a list of the tenants we reviewed). In these detailed reviews, we examined the tenants' operations, accounting records and financial statements to determine whether the tenant had reported all its revenue to Seattle Center. More specifically, we

- interviewed the tenants' owner and their accountant;
- reviewed the tenants' management controls over cash receipting, recording and accounting;
- compared monthly revenue reports submitted to Seattle Center with cash register tapes (Z-tapes);
- reviewed bank deposit statements to see if the tenant deposited more revenue than the amount the tenant reported to Seattle Center; and
- compared the total 1994 revenue the tenant reported to Seattle Center to the revenue it reported to the Federal and local governments.

We performed our work between July and August 1995 in accordance with generally accepted governmental auditing standards.

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## RESULTS OF OUR WORK

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### **Seattle Center is Improving Procedures to Ensure Tenants are Reporting All Revenue**

Our work with Seattle Center identified ways to improve Seattle Center's procedures to ensure tenants pay Seattle Center the proper amount required in the rental contracts. As a result, Seattle Center is (1) improving its contract change process to ensure Seattle Center's Accounting Section has current rates; (2) taking steps to verify tenants' reported revenue; and (3) reviewing tenants' management controls.

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**Seattle Center is Reviewing Process to Ensure Rent Calculations Comply with Contract Terms**

Seattle Center's Accounting Section and its Contracts and Concessions Section are working together on an automated system which would inform Accounting immediately of contract changes. In this way, the Accounting Section will be able to apply the current rental rates and reduce the number of erroneous rent calculations.

Our review of rent payments showed that 6 out of the 36 tenants paid an incorrect amount of rent. Three tenants overpaid their rent by \$3,772 and three other tenants underpaid their rent by \$10,606<sup>3</sup>. (See Addendum B for a summary of under and over payments of rent.) Specifically, we found the following tenant errors in calculating rents due:

- calculating rent based on 10 percent of net sales rather than the flat minimum rent;
- incorrectly calculating the annual break point (two tenants);
- basing rental amounts on monthly break points rather than on the annual break point;
- using total sales rather than total sales less Washington State sales tax for one month; and
- not charging rent for the revenue above the monthly break point.

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**Seattle Center is Taking Steps to Verify Tenants' Reported Revenue**

Seattle Center is improving its processes to ensure that tenants are reporting all revenues as a basis for correctly calculating rents due. Seattle Center plans to periodically reconcile tenants' cash register tapes to revenue reports. It is also reviewing the cash register tapes to determine whether all cash register tapes are sequentially intact.

During our review of five tenants, we found that tenants made minor addition and transposition errors when reporting their revenue. For example, one tenant reported daily revenues of \$109.98 rather than \$1,009.89 which resulted in the tenant underreporting \$899.91. For another tenant, we found 15 cash register (Z-tapes) missing,

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<sup>3</sup>Although Seattle Center did not calculate one tenant's rent according to the contract, it will not bill the tenant for additional rent since the tenant paid 9.51 percent of revenue. The average rent is about 10 percent of revenues.

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totaling almost \$12,000. The owner stated that in a course of a business, there are a number of reasons why 15 Z-tapes are missing, including the following:

- the tenant's management totaled the cash register after training new employees and threw the Z-tape away,
- the cash register malfunctioned, and the employee could not ring up the sales;
- the tenant tested his register for correct menu item charges after changing his menu (the total menu is about \$70); and
- employees may be using the cash register as a calculator and then totaling the register.

Although the rental contract requires the tenant to keep the detailed cash register tape showing what occurred, this tenant told us he kept the detailed cash register tape for only one month in case his accountant needed to review them and then threw it away.

Another tenant incorrectly calculated its sales tax from November 1992 to July 1994, understating revenues by \$2,418. As a result of this understatement the tenant underpaid rent, advertising and leasehold tax by \$297<sup>4</sup>.

Seattle Center is changing its forms and will require tenants to submit adding machine tapes with their monthly revenue reports. Seattle Center will then reconcile the totals (from the reporting form and adding machine tape) to ensure the totals agree. It will then verify the calculation of rent, advertising and promotion fees, and leasehold tax. Implementing these changes will allow Seattle Center to more easily determine whether tenants have correctly calculated the rent due.

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### **Seattle Center is Reviewing Tenant Procedures to Ensure Proper Management Controls Over Cash Handling**

Seattle Center recognizes the importance of tenants having good management controls over cash receipting, reconciling, accounting and reporting and it is starting to review tenants' controls. Seattle Center plans to require tenants to provide a written summary of their management controls that ensure all sales are rung-up, accounted for and reported accurately. Seattle Center will then review the controls for weaknesses. It will then follow-up with

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<sup>4</sup>Seattle Center collects the leasehold tax from tenants and remits it to the State.



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each of the tenants and have the owner/manager go through his or her process with employees of both Seattle Center's Accounting Section and its Contracting and Concession Section to ensure that those who are operating the business understand the controls.

We reviewed five tenants' management controls and found a range of controls from good controls to no controls. Three of the tenants we reviewed had some controls in place, but the controls need improvement such as having someone other than the person who rings up the sale reconcile the cash register tapes with the amount of cash on hand, ensuring all Z-tapes are sequentially intact, or obtaining a cash register that sequentially numbers the Z-tapes and shows a cumulative control total on each Z-tape. One tenant did not have any controls in place. See Addendum C for specific controls in place. Exhibit #1 below includes items that we believe are good management controls.

Exhibits #1: Good Management Controls  
Over Tenant Revenues

- The cook must have a written order before the food is prepared.
- Customers must sign the back of the receipt for overrings and refunds.
- Family members and owners do not ring up sales.
- The cashier uses a non-resettable cash register that sequentially numbers the Z-tapes and shows a cumulative control total on each Z-tape.
- Only one cashier handles money from the cash drawer.
- The cash register has a sign reminding customers to ask for a receipt and informing them how to report problems.
- The owner discretely observes employees to ensure they ring up all sales.
- Someone other than the cashier reconciles the cash to the cash register receipts and prepares the deposit.

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## Consistency of Contracts

contracts and improving its management of the contracts. During our review of the tenants' 1994 contracts, we found five different types of contracts. Each contract had slightly different terms, which made it difficult for the Accounting Section employees to monitor the contracts.

Now that Seattle Center has nearly completed its renovation of Center House it is entering into new tenant leases. Seattle Center has signed 13 leases for the newly renovated spaces, using the revised contract. In January, when Seattle Center renews the remaining 13 tenant spaces<sup>5</sup>, it will also use the revised contract to make the contracts more consistent. Seattle Center has worked hard to improve and standardize the leases. Some of the principal items which this standardization affects include:

- Rental Fees. Seattle Center's rent consists of two components. The first component is a monthly flat fee and the second component is an annual percentage of sales after a specific breakpoint.
  1. Annual Flat Rents. Seattle Center is now systematically calculating new flat annual rents at \$35.50<sup>6</sup> per square foot (with annual adjustments for inflation). Under most old contracts, Seattle Center based its rental rate on square footage but these rates varied considerably (from \$2.04 to \$39.96 per square foot per year) as Seattle Center attempted to obtain roughly 10 percent of tenant revenues. Seattle Center based a few short-term contracts directly on the tenants' sales, charging 10 percent of adjusted gross sales. Seattle Center did not adjust most of its rental rates for inflation.
  2. Annual Percentage Rent. In addition to the flat rate per square foot, food vendors will also pay 10 percent of annual sales above their breakpoints and retail tenants will pay 8 percent of annual sales above their break point. Tenants reach their break points when their annual sales are high enough so that the annual flat-rate rental amount equals 10 percent (food) or 8 percent (retail) of sales.

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<sup>5</sup>Tenant spaces will decrease from 36 spaces in 1994 to 26 in 1996.

<sup>6</sup>Seattle Center has negotiated with Seattle Fudge to expand its space and add a viewing window for people to watch employees make candy. In exchange, Seattle Center based Seattle Fudge's rent on the original square footage that it requested in its proposal.

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- Tenant Association Dues. In new contracts, tenant association dues consistently and solely depend on the type of tenant (food = \$750, retail = \$500, and kiosks = \$375).
  - Delinquency Fees. Under new contracts, Seattle Center intends to consistently assess delinquency fees. If a tenant does not pay its rent on or before the fifth day after the due date, Seattle Center will assess a \$50 service charge **plus** interest of 1.5 percent. In 1994, Seattle Center had five different ways to assess a late fee. Seattle Center considered some accounts late if not paid on or before the due date while not considering the majority of accounts late until 5 days after the due date. Seattle Center assessed the majority of late accounts \$30 a month while assessing others the greater of \$20 per month or 1.5 percent of the balance due. In 1994, only one tenant's late fee followed the new structure, paying \$50 per month **plus** interest at 1.5 percent per month from the date of delinquency to the date of payment.
  - Documents Submitted to Seattle Center. All tenants are required to submit daily gross receipts, remittance report, and all cash register tapes for each day. In 1994, Seattle Center required only 11 of 36 tenants to submit cash register tapes.
  - Approved Cash Registers. Like some of the old tenant contracts, the new contracts require tenants to use non-resetting cash registers with a cumulative total and subject to the approval of the Seattle Center.

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## **SEATTLE CENTER'S ACTION PLAN**

As a result of our work, Seattle Center and our Office developed the following steps to improve Seattle Center's process for managing and monitoring Center House tenants.

1. Seattle Center's Accounting Section and its Contract and Concessions Section will work together to ensure that tenant rents accurately reflect the contract terms. They will develop a system that will allow Contracts and Concessions to immediately share contract changes with Accounting so that Accounting can accurately calculate the rent due.
2. Seattle Center's Accounting section will periodically reconcile the revenue which tenants report to cash register tapes. For tenants who show a pattern of errors, Seattle Center will reconcile revenues more frequently. Seattle Center will also require tenants to submit adding machine tapes showing the addition of their sales and the calculation of sales tax and rent. Seattle Center will also credit or bill tenants rental accounts for the under and over payments it identifies.
3. Seattle Center also plans to periodically review tenants' management controls over cash receipting, recording, reporting, and accounting and to recommend improvements.
4. Seattle Center will continue its effort to standardize its contracts and to apply consistent rates to all its tenants.

In addition, Seattle Center is will credit \$3,722 to the accounts of those tenants who overpaid Seattle Center and will bill \$1,265 to those tenants who underpaid Seattle Center.

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**List of Five Tenants Included in Our Detailed Review**

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1. Cafe Loc
2. Hickory Chick N' Ribs
3. Kabab Corner
4. Ponce Dulcinea
5. Strawberry Jamb

### Summary of Under and Over Payment of Rents

Our review of rental payments showed that 6 out of the 36 tenants paid an incorrect amount of rent, totaling \$14,378 in under and over payments. See table #1 below for specifics on which tenants' 1994 rents were incorrect.

Table #1: Incorrect Calculation of Rents

<b>Tenants</b>	<b>Amount Tenant's Should Have Paid in Rents for 1994</b>	<b>Overpayment<sup>7</sup></b>	<b>Underpayment<sup>7</sup></b>	<b>Percentage of Tenant's 1994 Rent</b>
<b>Tenant 1</b> -- underpayment of June's rent due to failure to pay additional monthly rent for sales above break point.	\$879.04		\$39.04	4.44%
<b>Tenant 2</b> -- overpayment of rent due to incorrectly calculated January 1994 rent. Tenant used total sales rather than total sales less Washington State sales tax.	\$29,420.10	\$154.41		0.52%
<b>Tenant 3</b> -- overpayment of rent due to incorrect calculation of rent using monthly break points rather than an annual break point.	\$3,000.00	\$346.76		11.56%
<b>Tenant 4</b> -- underpayment of rent due to calculation of rent as 10% of net sales rather than at the higher flat minimum rent stated in the contract.	\$4,646.20		\$1,103.30	23.75%
<b>Tenant 5</b> -- underpayment of rent due to incorrectly calculating the annual break point.	\$29,860.40		\$9,463.73 <sup>8</sup>	31.69%
<b>Tenant 6</b> -- overpayment of rent due to using the wrong break point amount.	\$47,308.10	\$3,271.19		6.91%
<b>TOTAL</b>	<b>\$115,113.84</b>	<b>\$3,772.36</b>	<b>\$10,606.07</b>	<b>12.49%</b>

<sup>7</sup> These figures do not include the additional advertising and leasehold tax that Seattle Center normally charges. In addition to rent, Seattle Center also collects 1 percent of the prior months gross receipts for advertising. It also collects and remits to the State of Washington the leasehold tax, 12.83 percent of the rent.

<sup>8</sup> Although Seattle Center did not calculate this tenant's rent according to the contract, it will not bill the tenant for additional rent since the tenant paid 9.51 percent of revenue. The average rent is about 10 percent of revenues.

### Summary of Under and Over Payment of Rents

We also selected five of the 36 tenants to conduct a detailed review and found tenants made minor addition and transposition errors when reporting their revenues. We found three tenants had errors in the amounts they reported to Seattle Center resulting in total underpayments of \$123. For another tenant, we found 15 Z-tapes missing, totaling almost \$12,000. We could not determine whether one tenant's records were accurate since the tenant did not have any supporting documents. Table #2 shows a summary of the errors in the numbers the tenants reported to Seattle Center.

Table #2: Errors in Numbers Tenants Reported to Seattle Center

<b>Tenants</b>	<b>Amount Tenant's Should Have Paid in Rents for 1994</b>	<b>Overpayment<sup>7</sup></b>	<b>Underpayment<sup>7</sup></b>	<b>Percentage of Tenant's 1994 Rent</b>
<b>Tenant 7</b> -- underpayment of rent due to addition errors and transposition of numbers.	\$19,104.90		\$12.44	0.07%
<b>Tenant 8</b> -- underpayment of rent due to an addition error.	\$13,636.20		\$25.72	0.19%
<b>Tenant 9</b> -- <ul style="list-style-type: none"> <li>• underpayment of rent due to an error in calculating sales tax from November 1992 to August 1994 (\$241.83). Of this amount, \$94.43 was for 1994.</li> <li>• overpayment of rent due to a recording error (\$9.57).</li> </ul>	\$19,382.60		\$84.86	0.44%
<b>Total</b>	<b>\$52,123.70</b>	<b>\$ 0.00</b>	<b>\$123.02</b>	<b>0.24%</b>

<sup>7</sup>Same footnote as on page 10.

### Tenants' Management Control

Tenant A	Tenant B	Tenant C	Tenant D	Tenant E
<p>Tenant has good management controls in place.</p> <ul style="list-style-type: none"> <li>• Cook must have written order before cooking the food.</li> <li>• Customer must sign the back of the receipt for overrings and refunds.</li> <li>• Family members and owners do not ring up sales.</li> <li>• Tenant uses non-resetable cash register that sequentially numbers the Z-tapes and shows a cumulative control total on each Z-tape.</li> <li>• Owner discretely observes employees to ensure they ring up all sales.</li> <li>• Cashier must make up all shortages.</li> <li>• Someone other than the cashier reconciles the cash to cash register receipts and prepares the deposit.</li> <li>• Only one cashier handles money from the cash draw.</li> </ul>	<p>Tenant has some management controls but could improve by ensuring all Z-tapes are sequentially intact.</p> <ul style="list-style-type: none"> <li>• Cook must have written order before cooking the food.</li> <li>• Tenant uses non-resetable cash register that sequentially numbers the Z-tapes and shows a cumulative control total on each Z-tape.</li> <li>• Tenant daily reconciles the cash register tapes with the amount of cash on hand.</li> <li>• Tenant sends shoppers to verify that employees are correctly ringing-up sales.</li> </ul>	<p>Tenant has some management controls in place but could improve by obtaining a cash register that sequentially numbers the Z-tapes and shows a cumulative control total on each Z-tape. Although we could not determine whether or not all sales were being rung up through the cash register, we did not find any evidence suggesting otherwise. We did find the following:</p> <ul style="list-style-type: none"> <li>• Only an immediate family member rings up sales and handles the money.</li> <li>• Tenant daily reconciles the cash register tapes with the amount of cash on hand.</li> </ul>	<p>Tenant does not have appropriate management controls in place. This tenant was unauditable because it did not have supporting documents such as cash register Z-tapes.</p> <ul style="list-style-type: none"> <li>• Only family member or the owner rings up sales and handles the money.</li> <li>• In 1994, the tenant could not reconcile cash to cash register receipts, since its cash register did not generate the required daily cash register summations (i.e., Z-tapes).</li> </ul>	<p>Tenant has some management controls in place but could improve by having someone other than the person who rings up the sale reconcile the cash register tapes with the amount of cash on hand.</p> <ul style="list-style-type: none"> <li>• Tenant uses non-resetable cash register that sequentially numbers the Z-tapes and shows a cumulative control total on each Z-tape.</li> <li>• Tenant daily reconciles the cash register tapes with the amount of cash on hand.</li> <li>• The owner tracks the total sales, amount paid out, overages and shortages, and refunds on a monthly basis.</li> </ul>



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**Seattle Center's Response to Our Audit Report**

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**Management Controls**

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**Definition**

Chapter 6, paragraph 51, of the Government Auditing Standards defines management controls as “the plan of organization and methods and procedures adopted by management to ensure that its goals and objectives are met; that resources are used consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable data are obtained, maintained, and fairly disclosed in reports.”

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**Management’s Responsibility For Establishing Management Controls**

Establishing and maintaining an management control structure is an important management responsibility. To provide reasonable assurance that an entity’s objectives will be achieved, the management control structure should be under ongoing supervision by management to determine that it is operating as intended and that it is modified as appropriate for changes in conditions.

*--American Institute of Certified Public Accountants*

Officials entrusted with the resources are responsible for establishing and maintaining effective control.

*--Government Auditing Standards*

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**Objectives and Inherent Limitations of a Management Control System**

The objectives of an management control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management’s authorization and are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

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**Management Controls**

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**Standard Management Controls  
for Cash Transactions**

Practices that indicate good management control over cash include separation of duties between handling cash, record keeping, and authorization; prompt deposits of cash received; adequate safeguarding of cash; signatures for monies disbursed; periodic reconciliation of cash accounting records by a custodian's supervisor or an independent party; and proper authorization and control of disbursements.

## Office of City Auditor Report Evaluation Form

### FAX...WRITE...CALL...DROP BY... HELP US SERVE THE CITY BETTER

Our mission at the Office of City Auditor is to help assist the City in achieving honest, efficient management and full accountability throughout the City government. We service the public interest by providing the Mayor, the City Council and City managers with accurate information, unbiased analysis, and objective recommendations on how best to use public resources in support of the well-being of the citizens of Seattle.

Your feedback helps us do a better job. If you could please take a few minutes to fill out the following information for us, it will help us assess and improve our work.

\* \* \* \* \*

Report: **Seattle Center Improving Procedures to Ensure Tenants are Reporting All Revenues and to Ensure Consistency of Contracts**

Please rate the following elements of this report by checking the appropriate box:

	Too Little	Just Right	Too Much
Background Information			
Details			
Length of Report			
Clarity of Writing			
Potential Impact			

Suggestions for our report format: \_\_\_\_\_

\_\_\_\_\_

Suggestions for future studies: \_\_\_\_\_

\_\_\_\_\_

Other comments, thoughts, ideas: \_\_\_\_\_

\_\_\_\_\_

Name (Optional): \_\_\_\_\_

Thanks for taking the time to help us.

Fax: 684-8587

Mail: Office of City Auditor, 1100 Municipal Building, Seattle, WA 98104-1876

Call: Nora J.E. Masters, City Auditor, 233-0088

Drop by and visit: 10th Floor of the Municipal Building